

Housing and Technical Resources - HRA Variance Analysis 2010/11 (Period 11)

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Employee Costs	100k under	APT&C Basic / Superannuation / National Insurance - 266k under Additional Pension Costs - (175k) over	HRA HRA	The underspend is the result of vacancies across the service, including vacancies within the rent team that have transferred to HRA during the year. This overspend relates to pension costs associated with the Sheltered Wardens review and will be managed within the overall budget.
Property Costs	95k under	Rates - 47k under Housing - Rent Written Off Unlet Periods - (90k) over Housing - Rent Written Off Bad Periods - 89k under Gas - 93k under	HRA HRA HRA HRA	The underspend has arisen due to the closure of a property. This overspend relates to void periods for garages and houses. Performance in this area continues to be closely monitored. This underspend is in line with recent projections regarding the year end bad debt provision. Current energy bills for gas supplies have been lower than anticipated.

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Supplies and Services	23k under	Computer Equipment Purchase - 77k under	HRA	This reflects a saving on implementing this years IT strategy. The balance is made up of a number of small variances.
Administration Costs	18k under	Printing and Stationery - 32k under Bulk Printing - (71k) over	HRA HRA	The underspend will be used to manage overspends elsewhere in the budget. Document scanning is currently being undertaken within local offices to aid storage issues and assist a move towards electronic data storage. These costs will be managed within the overall budget.
Financing Charges	107k under	IT Equipment Leasing - Contract - 81k under	HRA	This current level of charges are lower than anticipated to date.
Income	(352k) under recovered	House Rents - 514k over recovered	HRA	This over recovery of house rents is a result of a reduction in council house sales. This will be offset by a year end transfer to the balance sheet for utilisation in future years.

Subjective Head	Variance	Subjective line	Service / amount	Explanation
Income (cont)		Insurance Recoveries - 168k over recovered	HRA	This reflects current insurance recoveries. This is offset by additional expenditure on repairs and maintenance.
		Trading Services Recharges - 264k over recovered	HRA	This reflects current level of recharges.
		Year-end Transfer from Balance Sheet - (1,203k) under recovered	HRA	This under recovery reflects the anticipated transfer to the balance sheet at the end of the year to be carried forward and utilised in future years.

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EMPLOYEE COSTS											
APT & C BASIC	7,485	34	under	104	under	82	under	6,046	5,842	204	under
APT & C OVERTIME	320	0		41	under	31	under	218	179	39	under
APT & C SUPERANNUATION	1,206	12	under	23	under	29	under	974	934	40	under
APT & C NIC	550	1	under	10	under	13	under	444	422	22	under
TRAVEL AND SUBSISTENCE	135	(9)	over	(9)	over	(8)	over	114	117	(3)	over
OTHER EMPLOYEE COSTS	200	0		20	under	26	under	93	80	13	under
PENSION INCREASES	114	(31)	over	(22)	over	(17)	over	92	132	(40)	over
ADDITIONAL PENSION COSTS	0	(175)	over	(175)	over	(175)	over	0	175	(175)	over
EMPLOYEE COSTS	10,010	(168)	over	(8)	over	(19)	over	7,981	7,881	100	under

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PROPERTY COSTS											
RATES	142	0		47	under	47	under	142	95	47	under
SCOTTISH WATER - UNMETERED CHARGES	18	15	under	(3)	over	15	under	18	3	15	under
SCOTTISH WATER - METERED CHARGES	15	(4)	over	(4)	over	(8)	over	11	18	(7)	over
RENT	394	0		78	under	(14)	over	294	271	23	under
SERVICE CHARGE	70	(1)	over	0		(1)	over	0	1	(1)	over
OTHER ACCOMMODATION COSTS	95	0		1	under	0		95	90	5	under
BED AND BREAKFAST	0	(1)	over	(1)	over	(2)	over	0	4	(4)	over
PROPERTY INSURANCE	926	(1)	over	0		0		0	0	0	
SECURITY COSTS	37	(10)	over	1	under	2	under	32	34	(2)	over
GROUND MAINTENANCE	4,009	191	under	284	under	196	under	3,342	3,358	(16)	over
REPAIRS & MAINTENANCE - INTERNAL CONTRACTOR	25,492	(275)	over	(325)	over	(19)	over	17,722	17,762	(40)	over
REPAIRS & MAINTENANCE - EXTERNAL CONTRACTOR	1,376	83	under	(13)	over	21	under	940	914	26	under
HOUSING - RENT FREE ACCOMMODATION	65	(34)	over	(35)	over	(40)	over	50	94	(44)	over
HOUSING - RENT W/O UNLET PERIODS	1,484	(120)	over	(110)	over	(87)	over	1,113	1,203	(90)	over
HOUSING - RENT W/O BAD PERIODS	887	0		0		0		282	193	89	under
WATER QUALITY	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
EPC	0	0		(1)	over	(1)	over	0	1	(1)	over
ELECTRICITY - CONTRACT	485	6	under	21	under	7	under	298	294	4	under
ELECTRICITY - NON CONTRACT	0	(6)	over	(6)	over	(7)	over	0	7	(7)	over
GAS	511	41	under	92	under	77	under	255	162	93	under
HEATING OIL	24	13	under	15	under	17	under	19	0	19	under
FIXTURE & FITTINGS	58	3	under	7	under	7	under	45	40	5	under
JANITOR SERVICE	117	0		(16)	over	(17)	over	90	109	(19)	over
CLEANING CONTRACT	353	(13)	over	(5)	over	0		272	271	1	under
CLEANING MATERIALS	60	(5)	over	(3)	over	(1)	over	46	45	1	under
WINDOW CLEANING	17	2	under	3	under	3	under	13	8	5	under
PEST CONTROL	133	(15)	over	(9)	over	1	under	102	97	5	under
REFUSE UPLIFT	0	(10)	over	(12)	over	(12)	over	0	11	(11)	over
REMOVAL & STORAGE COSTS	14	(4)	over	(4)	over	(4)	over	10	13	(3)	over
OTHER PROPERTY COSTS	30	0		26	under	0		25	21	4	under
OFFICE ACCOM-FACILITIES MANAGEMENT	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
SHARED OFFICE ACCOMMODATION COSTS	409	0		0		0		0	0	0	
PROPERTY COSTS	37,221	(147)	over	26	under	178	under	25,216	25,121	95	under

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SUPPLIES AND SERVICES											
COMPUTER EQUIPMENT PURCHASE	698	36	under	75	under	54	under	486	409	77	under
COMPUTER EQUIPMENT RENTAL	0	(23)	over	(23)	over	(23)	over	0	23	(23)	over
COMPUTER EQUIPMENT MAINTENANCE	0	(1)	over	(1)	over	(1)	over	0	3	(3)	over
I.T. EQUIPMENT MAINT-CONTRACT	49	(27)	over	(25)	over	(13)	over	49	81	(32)	over
EQUIPMENT AND OTHER TOOLS	13	1	under	(7)	over	(8)	over	10	26	(16)	over
AIDS FOR CLIENTS	60	(4)	over	(5)	over	(27)	over	46	72	(26)	over
ADAPTATIONS FOR CLIENTS	0	0		0		0		0	1	(1)	over
FURNITURE - OFFICE	10	(2)	over	(1)	over	(1)	over	8	8	0	
FURNITURE - GENERAL	0	(1)	over	(2)	over	(2)	over	0	2	(2)	over
FURNISHINGS	0	(5)	over	(5)	over	(5)	over	0	6	(6)	over
MATERIALS	0	(8)	over	(6)	over	(6)	over	0	6	(6)	over
FOODSTUFFS - GENERAL	16	4	under	5	under	6	under	12	7	5	under
PROTECTIVE CLOTHING & UNIFORMS	53	19	under	23	under	27	under	40	9	31	under
LAUNDRY COSTS	16	9	under	10	under	11	under	12	4	8	under
OTHER SUPPLIES AND SERVICES	31	7	under	9	under	11	under	24	12	12	under
HEALTH AND SAFETY	11	6	under	6	under	7	under	8	1	7	under
CATERING - OUTWITH CONTRACT	4	2	under	0		(1)	over	3	4	(1)	over
DELIVERY CHARGE	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
SUPPLIES AND SERVICES	961	12	under	52	under	28	under	698	675	23	under
TRANSPORT AND PLANT											
OTHER TRANSPORT COSTS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
FLEET SERVICE CHARGES - PARTS	2	1	under	1	under	2	under	2	0	2	under
FLEET SERVICE CHARGES - CONTRACT HIRE	13	6	under	7	under	8	under	10	2	8	under
FLEET SERVICE CHARGES - FUEL	1	0		0		0		1	1	0	
HIRE OF EXTERNAL VEHICLES	0	0		(1)	over	(1)	over	0	1	(1)	over
STORAGE	4	(24)	over	(25)	over	(15)	over	3	20	(17)	over
TRANSPORT AND PLANT	20	(18)	over	(19)	over	(7)	over	16	25	(9)	over

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ADMINISTRATION											
PRINTING AND STATIONERY	98	0		21	under	33	under	76	44	32	under
BULK PRINTING	150	(39)	over	(29)	over	(68)	over	116	187	(71)	over
TELEPHONES	120	10	under	11	under	10	under	92	81	11	under
MOBILE PHONES	56	12	under	11	under	12	under	43	30	13	under
ADVERTISING - OF COUNCIL SERVICE AVAILABILITY	39	(3)	over	(3)	over	(3)	over	0	4	(4)	over
ADVERTISING - OTHER	10	4	under	5	under	6	under	8	1	7	under
POSTAGES/COURIERS	116	1	under	3	under	0		90	87	3	under
MEMBERSHIP FEES/SUBSCRIPTIONS	9	0		1	under	1	under	7	5	2	under
MEDICAL COSTS	24	(2)	over	(1)	over	0		18	18	0	
PETTY OUTLAYS	4	(2)	over	(2)	over	(2)	over	3	5	(2)	over
SURVEY COSTS	0	(2)	over	(2)	over	(3)	over	0	3	(3)	over
GIRO BANK AGENCY FEES	9	1	under	1	under	0		7	7	0	
PAYPOINT AGENCY FEES	50	2	under	3	under	6	under	38	32	6	under
INTERNET AGENCY FEES	6	0		1	under	0		5	4	1	under
OTHER ADMIN COSTS	25	(9)	over	(7)	over	(6)	over	20	25	(5)	over
CONFERENCES - MEMBERS	0	(1)	over	(1)	over	(1)	over	0	1	(1)	over
CONFERENCES - OFFICIALS	18	10	under	11	under	13	under	14	0	14	under
TRAINING	71	0		0		11	under	40	25	15	under
CENTRAL ADMINISTRATION	2,807	0		0		0		0	0	0	
ADMINISTRATION	3,612	(18)	over	23	under	9	under	577	559	18	under
PAYMENT TO OTHER BODIES											
OTHER COMMITTEES OF THE AUTHORITY	10,600	0		0		0		0	0	0	
OTHER LOCAL AUTHORITIES	0	(13)	over	0		(12)	over	0	12	(12)	over
GRANTS TO VOLUNTARY ORGANISATIONS	3	(1)	over	1	under	0		2	2	0	
PAYMENTS TO VOLUNTARY ORGANISATIONS	15	0		0		7	under	12	3	9	under
PAYMENTS TO OTHER BODIES	609	0		23	under	32	under	160	131	29	under
PAYMENT TO OTHER BODIES	11,227	(14)	over	24	under	27	under	174	148	26	under

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PAYMENT TO CONTRACTORS											
PAYMENT TO PRIVATE CONTRACTOR	0	(3)	over	(4)	over	(4)	over	0	4	(4)	over
PAYMENT TO EXTERNAL CONSULTANTS	0	(4)	over	(4)	over	(4)	over	0	4	(4)	over
PAYMENT TO CONTRACTORS	0	(7)	over	(8)	over	(8)	over	0	8	(8)	over
FINANCING CHARGES											
INTEREST-DEBT CHARGES	12,133	0		0		0		0	0	0	
LEASING CHARGES - OPERATIONAL	0	0		0		0		0	1	(1)	over
CAR LEASING PAYMENTS	42	18	under	16	under	27	under	42	15	27	under
I.T. EQUIPMENT LEASING-CONTRACT	196	0		6	under	5	under	196	115	81	under
CFCR	9,727	0		0		0		9,727	9,727	0	
INTEREST ON REVENUE BALANCES	(74)	0		0		0		0	0	0	
FINANCING CHARGES	22,024	18	under	22	under	32	under	9,965	9,858	107	under
TOTAL EXPENDITURE	85,075	(342)	over	112	under	240	under	44,627	44,275	352	under
INCOME											
NON RELEVANT GOVERNMENT GRANT	(512)	2	over rec	0		0		(433)	(433)	0	
SPECIFIC GRANT	(855)	0		(32)	under rec	(34)	under rec	(657)	(633)	(24)	under rec
CONTRIBUTIONS FROM OTHER LOCAL AUTHORITIES	0	0		4	over rec	0		0	0	0	
CONTRIBUTIONS FROM OTHER BODIES	0	2	over rec	0		0		0	0	0	
SALES - DEPARTMENTS OF THE AUTHORITY	(763)	0		0		0		0	0	0	
FEES AND CHARGES - GENERAL	(3,701)	0		39	over rec	57	over rec	(1,310)	(1,273)	(37)	under rec
RENTAL INCOME	(696)	0		(62)	under rec	0		(398)	(398)	0	
HOUSE RENTS	(70,808)	400	over rec	503	over rec	531	over rec	(53,206)	(53,720)	514	over rec
LOCK UP RENTS	(2,043)	(36)	under rec	(4)	under rec	6	over rec	(1,532)	(1,534)	2	over rec
COMMISSION	(235)	0		0		(26)	under rec	(176)	(140)	(36)	under rec
INSURANCE RECOVERIES	(250)	252	over rec	187	over rec	151	over rec	(250)	(418)	168	over rec
OTHER INCOME	(5,024)	0		0		0		(3,998)	(3,998)	0	
TRADING SERVICES RECHARGES	0	0		0		0		0	(264)	264	over rec
YEAR END T/FER TO BALANCE SHEET	(188)	(278)	under rec	(747)	under rec	(925)	under rec	0	1,203	(1,203)	under rec
INCOME	(85,075)	342	over rec	(112)	under rec	(240)	under rec	(61,960)	(61,608)	(352)	under rec
NET EXPENDITURE	0	0		0		0		(17,333)	(17,333)	0	